GOVERNMENT OFANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) - Appointing of Additional Commissioners of State Tax as Appellate Authorities under Section 3 read with sub section (8) of Section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) with Head Quarters at Tirupathi, and Vijayawada - Notification- Orders –Issued.

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REVENUE (COMMERCIAL TAXES-I) DEPARTMENT

G.O.MS.No.504 Dated:01.07.2022.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No. 16 Part IV B Dt.07-06-2017.
2. G.O.Ms.No.249 Revenue (Commercial Taxes-1) Department dt. 28.06.2017.
3. G.O.Ms.No.419 Revenue (Commercial Taxes-1) Department dt. 01.06.2022.
4. From the CCST, A.P., Vijayawada Lr. No. REV03-16022/26/2022-C SEC-CCT, dt.14.06.2022.
5. G.O.Ms.No.502 Revenue (Commercial Taxes -1) Department dt. 01.07.2022 (notification of jurisdiction of divisions and circles).
6. G.O.Ms.No.503 Revenue (Commercial Taxes -1) Department dt. 01.07.2022 (notification of jurisdiction of Regional Functional Units).

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**ORDER:**

Government vide reference 3rd read above, issued orders for restructuring of the Commercial Taxes Department structurally and functionally to make the Department more efficient and result oriented facilitating augmentation of revenues. The orders, inter alia include up gradation of two first appellate authorities from the present level of Joint Commissioner of State Tax to the level of Additional Commissioner of State Tax under APGST Act, 2017.

2. Following the orders issued by the Government, the Chief Commissioner of State Tax, A.P., Vijayawada submitted proposals vide reference 4th read above, for notifying the up gradation of 1st Level Appellate Authorities at Tirupati and Vijayawada specifying their jurisdictions.

3. Government, after careful examination, approves the proposal of the Chief Commissioner of State Tax.

4. Accordingly, the following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:01.07.2022.

**NOTIFICATION**

1. Government, in exercise of the powers conferred under section 3 read with clause (8) of section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), and in partial modification of orders issued vide G.O.Ms.No.249, Revenue (CT.I) Department, dated.28.06.2017, hereby appoint two Additional Commissioners of State Tax as first Appellate Authorities to hear the appeals filed under section 107 of the Andhra Pradesh Goods and Services Tax Act, 2017, with Headquarters at Tirupathi and Vijayawada and the jurisdictions as mentioned in the table below.

(P.T.O.)

| Appellate Authority at Tirupathi | Appellate Authority Vijayawada |
|---|---|
| Anantapur, Kurnool, Cuddapah, Chittoor, Nellore, Guntur-I and Guntur-II Commercial Taxes Divisions | Vijayawada-1, Vijayawada-2, Vijayawada-3, Eluru, Kakinada, Rajamahendravaram, Visakhapatnam-1, Visakhapatnam-2, and Vizianagaram Commercial Taxes Divisions. |

2. In order to reduce inconvenience for tax payers of Visakhapatnam area, the Appellate Authority at Vijayawada shall establish a Camp Office at Visakhapatnam until a new Appellate Authority is established at Visakhapatnam.

3. The two Appellate Authorities shall continue to function as Appellate Deputy Commissioners also under the Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005).

4. The Registered persons/dealers shall file appeals before their respective jurisdictional Appellate Authorities. The unregistered persons shall file appeals before Appellate Authority having jurisdiction over the assessing authority.

5. This notification shall come into force with effect from 1st July, 2022.

5. This order issues with the concurrence of the Finance (HR.II) Department vide their U.O.No.1689713/HR.II/FIN01-HROPDPP(RRD)/53/2022, Dated:29.06.2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. GULZAR
SECRETARY TO GOVERNMENT(CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The General Administration (Vigilance & Enforcement) Department.
The Director, AP State Directorate of Revenue Intelligence, Vijayawada.
The Accountant General, Andhra Pradesh, Vijayawada.
The Director of Treasury and Accounts, A.P , Vijayawada.
The Secretary, AP VAT Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp: Gurudwara Bus Stop, Visakhapatnam-530013.
The P.S. to Special Chief Secretary to Hon'ble Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER